

**COUNTY OF YORK, VIRGINIA**

## Special Revenue Funds

## Combining Balance Sheet

June 30, 2002

<u>Assets</u>	<u>Children's Services / Head Start</u>	<u>Virginia Public Assistance</u>	<u>Total</u>
Cash and temporary investments	\$ 150,908	\$ -	\$ 150,908
Other receivables	4,940	3,159	8,099
Intergovernmental revenues due from:			
Commonwealth of Virginia -			
Public assistance	-	104,079	104,079
Federal government - grants	4,541	182,637	187,178
Local government	-	47,198	47,198
	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 160,389</u>	<u>\$ 337,073</u>	<u>\$ 497,462</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payable	\$ 17,439	\$ 39,099	\$ 56,538
Salaries, taxes and benefits payable	27,939	64,769	92,708
Deferred revenue	355	-	355
Due to other funds	-	208,105	208,105
Total liabilities	<u>45,733</u>	<u>311,973</u>	<u>357,706</u>
Fund balances:			
Reserved for encumbrances	796	-	796
Unreserved:			
Designated for subsequent			
year's expenditures	41,929	25,100	67,029
Undesignated	71,931	-	71,931
Total fund balances	<u>114,656</u>	<u>25,100</u>	<u>139,756</u>
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Total liabilities and fund balances	<u>\$ 160,389</u>	<u>\$ 337,073</u>	<u>\$ 497,462</u>